

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 65-7

March 31, 1965

CLAIMS FOR LOSSES - SECTION 5008, I.R.C.

Proprietors of distilled spirits plants,
and others concerned:

Your attention is called to Section 5008(b), (c), and (d) of the Internal Revenue Code, in which statutory periods for the filing of claims for various types of losses are set forth.

Proprietors are reminded that the filing of Forms 1577, Destruction of Spirits (Including denatured spirits), and 2611, Statement of Losses at Bottling Premises, will not extend the statutory period for the refund of any tax. When next revised, the forms will have added a footnote to this effect.

To protect your interests under Section 5008, you will want to take every precaution to see that claims are filed on Forms 843, Claim, and 2635, Claim - Alcohol and Tobacco Taxes, within the prescribed statutory periods.

Inquiries regarding this circular should refer to its number and be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

Harold A. Serr
Director, Alcohol and Tobacco Tax Division

See sagal of union 10/14/67
Viking D.S. claim
which holds this
I.C. not valid -